



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: January 28, 2013

Legal Description of Property

Square: 0210 Lot: 2158

TAX YEARS 2009, 2010 and 2011 HOMESTEAD

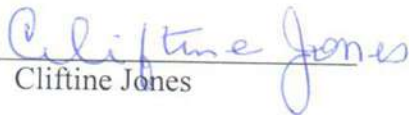
Property Address: 1441 Rhode Island Avenue NW

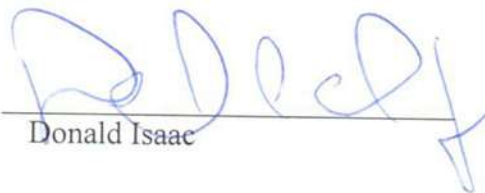
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of this appeal is qualification for the Homestead Deduction for Tax Years 2009, 2010, and 2011. This case is a non-appearance. Based upon the appeal documentation submitted by the Petitioner and the Office of Tax and Revenue (OTR), it appears that the Petitioner has provided sufficient evidence to OTR to demonstrate that he was domiciled in the District of Columbia during the referenced Tax Years, and the OTR has adjusted his tax bill to reflect the Homestead Deduction from 2009 forward. The Commission agrees with OTR's position based on its review of the documentation. The Commission grants the Petitioner the Homestead Deduction for Tax Years 2009, 2010, and 2011, accordingly.

COMMISSIONER SIGNATURES


Cliftine Jones


Donald Isaac


Hillary Lovick, Esq.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

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Date: January 23, 2013

Legal Description of Property

Square: 0315 Lot: 2102

Property Address: 1101 L Street NW

TAX YEARS 2009 thru 2012 HOMESTEAD

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	\$

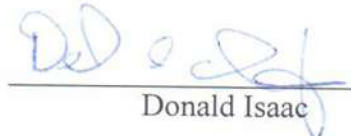
Rationale: The basis of this appeal is qualification for the Homestead Deduction for tax years 2009, 2010, 2011, and 2012 on condominium lot 2102. The Petitioner testified that he resides in a single condominium unit consisting of two separate lots, lots 2102 and 2104. According to the Petitioner, since the organization of his condominium the two lots making up his single unit have been separate, and the previous owner of the lots also lived in a single dwelling unit connecting both lots. Based on the Petitioner's testimony, he has lived in this single dwelling unit consisting of two lots as his principal residence since his purchase of the unit in 1987, and he has received the Homestead Deduction on both lots without issue. However, as a result of a recent government audit and enforcement of a DC statutory provision which only allows for the Homestead Deduction on one lot, the Office of Tax and Revenue (OTR) denied the Petitioner the Homestead Deduction on one of his condominium lots, lot 2102, for tax years 2009, 2010, 2011, and 2012.

In May 2012, the Council of the District of Columbia enacted legislation to allow condominium owners of abutting units that have combined them into a single dwelling unit or owners of abutting lots which only consist of a single dwelling unit to combine the units or lots for taxation purposes in order to obtain the Homestead Deduction for all of the property comprising the principal residence. The Commission has reviewed the documentation submitted and considered the testimony of both parties. The Commission finds that the Petitioner provided sufficient evidence to demonstrate that he occupies both lots making up his single condominium unit as his principal residence and has done so since his purchase of the property in 1987. The Commission finds that retroactive relief is warranted in this case, especially in light of the fact that the Council of the District of Columbia recently passed legislation providing a solution for condominium owners in circumstances of this nature. Accordingly, the Commission grants the Petitioner the Homestead Deduction for tax years 2009, 2010, 2011, and 2012 on lot 2102.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Clifline Jones


Donald Isaac

FURTHER APPEAL PROCEDURES

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HOMESTEAD: TAX YEARS 2010, 2011, and 2012

Real Property Tax Appeals Commission

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Date: January 29, 2013

Legal Description of Property

Square: 0774 Lot: 0046 Homestead Deduction TY's 2010, 2011, and 2012

Property Address: 1002 4th Street, NE

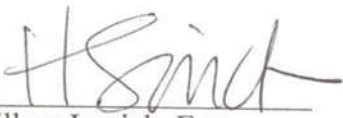
		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	

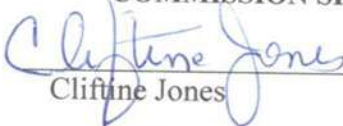
Rationale

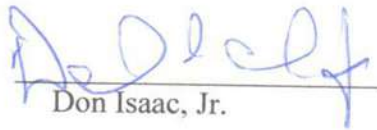
The basis of this appeal is qualification for the Homestead Deduction for tax years 2010, 2011, and 2012. This is a non-appearance case. The Petitioner's appeal documentation indicates that he has resided in the subject property from 2010 to present as his principal residence. The OTR documentation indicates that the Petitioner owns multiple properties in the District and was receiving the Homestead Deduction on the subject and another property simultaneously, which is not permissible pursuant to DC statute. As a result of an audit conducted by OTR, this infraction was discovered and the Homestead Deduction was removed from the subject for tax years 2010, 2011, and 2012; however, OTR has since granted the Petitioner the Homestead Deduction for tax year 2012 and forward based on the Petitioner filing an application and indicating that the subject is his primary residence.

The Commission has reviewed the documentation provided by both parties. The OTR accepts driver's licenses, tax returns, voter registration, and vehicle registration documentation as proof of domicile/principal residence. The Petitioner has provided a copy of his driver's license issued in June 2011 to establish that he occupied the subject property as his primary residence in tax year 2011; the Petitioner has provided insufficient evidence to prove the same for tax year 2010. The Commission grants the Petitioner the Homestead Deduction for tax year 2011 and agrees with OTR's conclusion that the deduction should be granted for tax year 2012. However, the Commission denies the Petitioner the Homestead Deduction for tax year 2010.

COMMISSION SIGNATURES


Hillary Lovick, Esq.


Cliftine Jones


Don Isaac, Jr.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



HOMESTEAD: TAX YEAR 2009 and 1st half TY 2010

Real Property Tax Appeals Commission

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BELOW

Date: January 29, 2013

Legal Description of Property

Square: 0918 Lot: 0005 Homestead Deduction TY 2009 and 1st half TY 2010

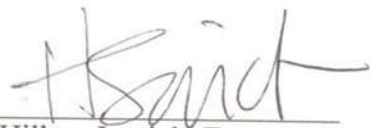
Property Address: 815 Massachusetts Avenue, NE

		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	

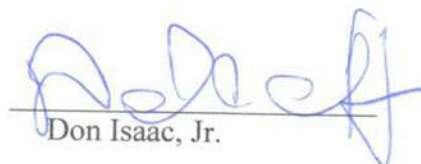
Rationale

The basis of this appeal is qualification for the Homestead Deduction for tax year 2009 and the 1st half of tax year 2010. This is a non-appearance case. The Petitioner's appeal documentation indicates that he and his wife lived in the upper unit and rented out the lower unit of the subject property for all of 2009 and until March, 2010. The Petitioner attached a Certificate of Occupancy issued in June 2009 which indicates that the subject property was approved for a use code change from a single family dwelling to a two family flat. The Office of Tax and Revenue (OTR) documentation indicates that the Petitioner failed to respond in a timely fashion to three Homestead Deduction audit notices sent and that the Petitioner listed the subject as a rental on his tax returns. The Commission has reviewed the documents submitted by both parties. The Commission finds that the Petitioner failed to submit sufficient supporting documentation to establish that he was domiciled at the subject property for the referenced tax years. The Commission denies the Petitioner the Homestead Deduction for tax year 2009 and the 1st half of tax year 2010.

COMMISSION SIGNATURES


Hillary Lovick, Esq.


Cliftine Jones


Don Isaac, Jr.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

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BELOW

Date: January 23, 2013

Legal Description of Property

Square: 1028 Lot: 2005

Property Address: 614 Elliott Street NW

TAX YEARS 2009 and 2010 HOMESTEAD

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	\$

Rationale:

The basis of this appeal is qualification for the Homestead Deduction for tax years 2009 and 2010. The Commission has reviewed the documentation submitted and considered the oral testimony of the parties. The Commission finds that the Petitioner failed to provide sufficient evidence to demonstrate that she was in fact domiciled in the District of Columbia during tax year 2010. During the hearing, the Petitioner indicated that she had indeed filed her "U.S. Individual Income Tax Return" for the tax year 2009 and has subsequently provided a copy of the return and a copy of the electronic return receipt for tax year 2009 to the Real Property Tax Appeals Commission. The Commission grants the Petitioner the Homestead Deduction for tax year 2009. However, no such evidence was supplied for the tax year 2010. Accordingly, the Commission denies the Petitioner the Homestead Deduction for the tax year 2010.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Cliftine Jones

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



HOMESTEAD: TAX YEARS 2009, 2010, 2011 and 1st half TY 2012

Real Property Tax Appeals Commission

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Date: January 29, 2013

Legal Description of Property

Square: 1056 Lot: 0060 Homestead Deduction TY's 2009, 2010, 2011, and 1st half 2012

Property Address: 1436 Ames Place, NE

		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	

Rationale

The basis of this appeal is qualification for the Homestead Deduction for tax years 2009, 2010, 2011, and the 1st half of 2012. This case is a non-appearance. The Petitioner's appeal documentation indicates that he has provided tax returns showing that the subject property is not a source of rental income, and that although he has purchased cars in other jurisdictions he has ultimately registered them in the District. The Office of Tax and Revenue's (OTR) documentation indicates that the subject Homestead Deduction audit occurred because of an anonymous tax fraud tip indicating that the subject property has been a rental for several years and that the owner occasionally picks up his mail and drives a car with Maryland tags. The OTR documents also state that there is a record of a taxpayer other than the Petitioner claiming that he is the head of the subject household on his income tax returns.

The Commission has reviewed the documentation provided by both parties. The Petitioner's documentation includes copies of his federal income tax returns for 2009, 2010, and 2011, and a voter registration card to establish domicile at the subject property during the referenced tax years. However, the tax returns indicate an address other than the subject property as the Petitioner's home address. The Commission finds that the supporting documentation provided by the Petitioner is insufficient to demonstrate that the Petitioner was domiciled at the subject property during each of the referenced tax years. The Commission denies the Petitioner the Homestead Deduction for tax years 2009, 2010, 2011, and the 1st half of tax year 2012.

COMMISSION SIGNATURES

Hillary Lovick, Esq.

Cliftine Jones

Don Isaac, Jr.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



HOMESTEAD: TAX YEAR 2009

Real Property Tax Appeals Commission

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Date: January 29, 2013

Legal Description of Property

Square: 2567 Lot: 2008 Homestead Deduction TY 2009

Property Address: 1602 Beekman Place, NW

		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale

The basis of this appeal is qualification for the Homestead Deduction for tax year 2009, October 1, 2008 through September 30, 2009. This case is a non-appearance. The Petitioner's appeal documentation indicates that the Petitioner moved from the subject property on October 30, 2009 to Fort Lauderdale, Florida. According to the OTR documentation, the Petitioner claimed part year DC resident on his 2008 DC income tax returns and his federal income taxes were filed in Florida in 2009. OTR's documents also indicate that the Petitioner had a W2 issued for tax year 2008 to his Florida address.

The Commission has reviewed the documentation of both parties. The OTR accepts driver's licenses, tax returns, voter registration, and vehicle registration to establish proof of domicile/principal residence. The Petitioner submitted 2009 tax returns indicating a Fort Lauderdale address as his home address and no additional proof of domicile documentation. The Commission finds that the Petitioner submitted insufficient documentation to establish that he was domiciled at the subject property for tax year 2009. The Commission denies the Petitioner the Homestead Deduction for tax year 2009.

COMMISSION SIGNATURES

Hillary Lovick, Esq.

Cliftine Jones

Don Isaac, Jr.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

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Date: January 30, 2013

Legal Description of Property

Square: 2595 Lot: 0836

TAX YEAR 2012 CLASSIFICATION

Property Address: 3145 Mount Pleasant Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	\$

Rationale:

The basis of the appeal is the appropriate classification for the subject property for the Tax Year 2012, October 1, 2011 – September 30, 2012. The Petitioner argues that the subject property should be classified as Class 1 instead of Class 4 as designated by the Department of Consumer and Regulatory Affairs (DCRA).

The Commission reviewed the documentation submitted and considered the testimony of the parties. The subject property is an apartment building that experienced a 5-alarm fire in 2008. The property was given a Class 4 blight determination due to condition. In 2010, the former tenants of the apartment building formed a tenant association and purchased the building in order to restore and reoccupy it. The District of Columbia is providing a portion of the funding to assist in the rehabilitation of the subject property. Because of the economic climate, the tenant association did not obtain the financing commitment needed to proceed with the project until November 2012.

Because of the intention to rehabilitate the subject property and the involvement of the District to support this effort, the blight determination was removed by DCRA for Tax Years 2010 and 2011.

The Commission finds the subject property should not be classified as Class 4 blighted for the referenced tax period and finds that the Petitioner provided sufficient evidence to support changing the property's classification to Class 1 for Tax Year 2012.

COMMISSIONER SIGNATURES

Karla Christensen

Hillary Lovick, Esq.

Clifton Jones

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

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Date: January 30, 2013

Legal Description of Property

Square: 2624 Lot: 0776

TAX YEAR 2012 CLASSIFICATION

Property Address: 3602 16th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	\$

Rationale:

The basis of the appeal is the appropriate classification for the subject property for the Tax Year 2012, October 1, 2011 – September 30, 2012.

The Petitioner argues that the subject property should be classified as Class 1 instead of Class 4 as designated by the Department of Consumer and Regulatory Affairs (DCRA). The DCRA determined the property to be blighted based on condition.


The Commission reviewed the documentation submitted and considered the testimony of the parties. Based on the evidence presented, the Petitioner purchased the subject property on February 27, 2012 with the intention of converting it to a 4-unit condominium building. The Petitioner received the notice of blight determination in August 2012 from a third party. The official owner address had not been updated. Once the Petitioner received the notice, he acted quickly to address the condition of the subject property, and in December 2012, he obtained permits for the condo conversion from the DCRA.

The Commission finds that the DCRA updated the Petitioner's file with a credit for Tax Year 2012 and the Commission agrees with this action made by the DCRA. The Commission finds the subject property should not be classified as Class 4 blighted for the referenced tax period and finds that the Petitioner provided sufficient evidence to support changing the property's classification to Class 1 for Tax Year 2012.

COMMISSIONER SIGNATURES


Karla Christensen


Hillary Lovick, Esq.


Clifline Jones

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



HOMESTEAD: TAX YEARS 2009, 2010, 2011

Real Property Tax Appeals Commission

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Date: January 29, 2013

Legal Description of Property

Square: 3742

Lot: 0045

Tax Years: 2009, 2010, 2011

Property Address 627 Kensington Place N.E.

ORIGINAL ASSESSMENT

FINAL ASSESSMENT

Land	\$	Land	\$
Building	\$	Building	\$
Total	\$	Total	\$

Rationale:

A three member panel of The Real Property Tax Appeals Commission presided over a hearing in this case on December 19, 2012. The basis of the appeal is the Petitioner's request for a reinstatement of the Homestead Tax Benefit for the Tax Years 2009, 2010 and 2011. The Office of Tax and Revenue and the Petitioner provided written evidence and oral testimony in support of their positions at the hearing.

The issue in this case is the Petitioner's qualification for the Homestead Tax Benefit. It was established during the hearing that the Petitioner did in fact reside in the property since its purchase in 2001 until the Petitioner moved out of the property in November 2011. The Petitioner married at some time during the referenced period and occasionally resided with her spouse at a separate property owned by her spouse.

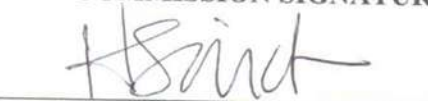
The Homestead Tax Benefit is singular and may be credited to only one property.

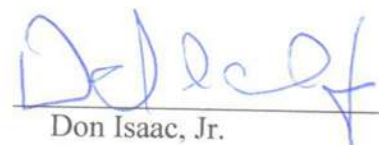
In this case, the Petitioner acknowledges residing in two properties during the Tax Years appealed herein and further, did not provide the Commission sufficient data to support a reinstatement of the Homestead Deduction.

The Commission finds, therefore, the Petitioner ineligible for the Homestead Deduction and denies the Petitioner's request to reinstate the same.

COMMISSION SIGNATURES


Cliftone Jones


Hillary Lovick, Esq.


Don Isaac, Jr.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



CLASSIFICATION: TAX YEARS 2011 2nd half and 2012 1st half

Real Property Tax Appeals Commission

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BELOW

Date: January 29, 2013

Legal Description of Property

Square: 4069 Lot: 0014 Classification TY2011 2nd half & TY2012 1st half

Property Address: 1256 Florida Avenue, NE

		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	

Rationale

The basis of the appeal is the appropriate classification for the subject property for the 2nd half of tax year 2011 and the 1st half of tax year 2012. This case is a non-appearance. The Petitioner's appeal documentation requests that the property's classification as Class 4, blighted as determined by the Department of Consumer and Regulatory Affairs (DCRA) be reversed. The Petitioner's appeal documentation indicates that he is in the process of renovating the property, has hired a contractor, and performed work on the interior and exterior of the property; the Petitioner also includes a picture of the front exterior of the property as evidence. The Commission has reviewed the appeal documentation of both parties. Based upon the appeal documentation submitted by the Petitioner, the Commission finds that the Petitioner failed to submit sufficient evidence to support the conclusion that efforts have been made to address the blighted condition of the property. More specifically, there are no dated photos of the property, no interior photos, and no contractor documents/invoices to show that construction milestones have been completed and paid in full. The Commission denies the Petitioner's request for reclassification for the 2nd half of tax year 2011 and the 1st half of tax year 2012.

COMMISSION SIGNATURES

Hillary Lovick, Esq.

Clifline Jones

Don Isaac, Jr.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

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Date: January 23, 2013

Legal Description of Property

Square: 4191 Lot: 0013

Property Address: 4205 18th Street NE

TAX YEARS 2009 thru 2012 HOMESTEAD

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	\$

Rationale:

The basis of this appeal is qualification for the Homestead Deduction and Senior Citizen/Disabled Tax Relief for tax years 2009, 2010, 2011, and 2012. During the RPTAC hearing, the Petitioner's representative provided detailed testimony explaining that the property's owner (Petitioner) is elderly and has suffered from health issues which required her to leave the home and live in a medical facility during the referenced tax years. In addition, during the owner's time living away from the property, the property was fraudulently transferred and as a result the property was the subject of a litigation battle which was resolved recently. Following the Petitioner's representative's testimony, the OTR indicated that given the extraordinary circumstances in this case, and the fact that the owner is elderly, that OTR would correct the Petitioner's tax bill to reflect credit for the Homestead Deduction and Senior Citizen/Disabled Tax Relief for tax years 2009, 2010, 2011, and 2012. The Commission has reviewed all the evidence provided and considered the testimony of both parties and agrees that the Homestead Deduction and Senior Citizen/Disabled Tax Relief should be granted to the Petitioner for tax years 2009, 2010, 2011, and 2012.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Christine Jones

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



CLASSIFICATION: 1ST HALF TAX YEAR 2012

Real Property Tax Appeals Commission

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Date: January 29, 2013

Legal Description of Property

Square: 4339

Lot: 0804

Property Address : 2911 South Dakota Avenue N.E.

ORIGINAL ASSESSMENT

FINAL ASSESSMENT

Land	\$	Land	\$
Building	\$	Building	\$
Total	\$	Total	\$

Rationale:

A three member panel of The Real Property Tax Appeals Commission presided over a hearing in this case on December 19, 2012. The basis of the appeal rises from the Petitioner's request to remove the blight designation on the subject property for the 1st half 2012 Class 4 classification (blighted) and reclassify the subject as Class 1 for the 1st half Tax Year 2012. The Office of Tax and Revenue and the Petitioner provided written evidence and oral testimony in support of their positions at the hearing.

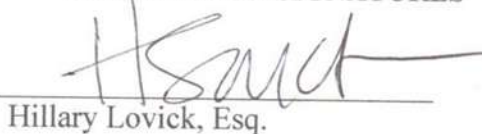
The issue in this case is the validity of the Petitioner's request. The written submission by the DCRA states that it was determined that the first half of the subject's classification should remain in the blighted classification because the owner did not remedy the blight conditions in a timely manner, by the March 30, 2012 deadline. The blighted condition described under DC Official Code §42-3131.05, states that "For the purposes of this section, blighted property shall be comprised of all improved vacant and real property determined by the Mayor to be unsafe, unsanitary, or which is otherwise determined to threaten the health, safety, or general welfare of the community."

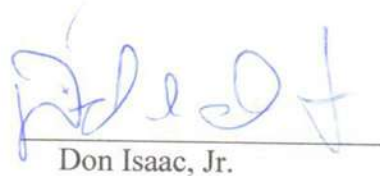
The Petitioner states that upon receipt of the blight notice the family hired the necessary repairmen to replace the broken window frames, replace the gutters and repair all work cited in the DCRA order. It was established during the hearing that the DCRA has subsequently granted the Petitioner's request and granted a full exemption for the entire Tax Year 2012 based on the probate status of the property. The property has now been granted Class 1 status for the entire Tax Year 2012. The DCRA erred in not reclassifying the subject property for the entire Tax Year 2012.

The Commission agrees with the DCRA's most recent finding and grants the Petitioner's request to reclassify the subject property for the 1st half Tax Year 2012 to the Class 1 classification.

COMMISSION SIGNATURES


Cliftine Jones


Hillary Lovick, Esq.


Don Isaac, Jr.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: January 30, 2013

Legal Description of Property

Square: 5256 Lot: 0804

TAX YEAR 2011 2ND HALF CLASSIFICATION

Property Address: 5803 Field Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total	\$	Total	\$

Rationale:

The basis of the appeal is the appropriate classification for the subject property for the second half of Tax Year 2011, April 1, 2011 – September 30, 2011.

The Petitioner argues that the subject property should be classified as Class 1 instead of Class 4 as designated by the Department of Consumer and Regulatory Affairs (DCRA). DCRA determined the property to be blighted based on condition.

The Commission reviewed the documentation submitted and considered the testimony of the parties. Based on the evidence presented, once the Petitioner received the notice of blight determination from DCRA in August 2011, she made a timely effort to address the condition of the property by deciding to raze the property. The Petitioner obtained the necessary permits, inspections and approvals, and the property was demolished on December 8, 2011. The Petitioner presented a detailed timeline of events to substantiate that she moved as quickly as possible to eliminate the property's blighted condition by demolishing the property. The Commission finds that the Petitioner made expedient efforts and accordingly the subject property should not be classified as Class 4 blighted for the referenced tax period. The Commission finds that the subject property should be classified as Class 1 for second half of Tax Year 2011.

COMMISSIONER SIGNATURES

Karla Christensen

Hillary Lovick, Esq.

Clifline Jones

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year